MYSORE ACT No. 26 OF 1951.

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THE MADRAS GENERAL SALES TAX (MYSORE AMENDMENT) ACT, 1954.

(*Received the assent of the President on the Thirtieth Day of September 1954.*)

An Act to amend the Madras General Sales Tax Act, 1939, as in force in Bellary District.

WHEREAS it is expedient to amend the Madras General Sales Tax Act, 1939 (Madras Act No. IX of 1939), as in force in Bellary District ;

It is hereby enacted as follows :—

1. Short title and commencement.—(1) This Act may be called the Madras General Sales Tax (Mysore Amendment) Act, 1954.

(2) This section shall come into force at once ; and the remaining sections shall come into force on such date as the State Government may, by notification in the *Mysore Gazette*, appoint.

2. Amendment of section 3 of Madras Act IX of 1939.—In sub-section (2) of section 3 of the Madras General Sales Tax Act, 1939, as in force in Bellary District (hereinafter referred to as the principal Act) after item (vii) the following item shall be added, namely :—

"(viii) Textiles made in Mills except coarse and medium cotton cloth ... Three pies.

Explanation.—In this item 'coarse cloth' means any cloth in which the count of warp yarn employed (excluding the border) is below 17s (whether single or folded) and 'medium cloth' means any cloth in which the count of warp yarn employed (excluding the border) is 17s or finer but is less than 35s (whether single or folded)."

3. Amendment of section 5 of Madras Act IX of 1939.—In section 5 of the principal Act,—

(*a*) in clause (i) the words "and of any cloth woven on hand-looms wholly with handspun yarn and sold by persons dealing exclusively in such cloth" shall be omitted ;

(*b*) clause (iii) shall be omitted ;

(*c*) in clause (iv) for the word "one-fourth" the word "one-half" shall be substituted.